



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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December 15, 2015

TO: Sachi A. Hamai
Chief Executive Officer

FROM: John Naimo 
Auditor-Controller

SUBJECT: **FISCAL YEAR 2015-16 FIRST QUARTER REPORT ON AUDIT-RELATED
FUNDING TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's (A-C) Operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the A-C.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attached is a chart detailing the audits and associated costs by department for the first quarter of this fiscal year.

Please call me if you have any questions, or your staff may contact Elaine Ma, Budget & Fiscal Officer, at (213) 974-7605.

JN:LC:CYL:EYM:ap

FY 2015-16 Audit Services for NCC GF Depts - Cover Memo 1st Qtr.docx

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2015-16
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter				FY 2015-16 Total
	JUL 2015	AUG 2015	SEPT 2015	1st Qtr. Total	
Alternate Public Defender					
Payroll & Personnel Review	3,973.73	518.32	2,792.56	7,284.61	7,284.61
TOTAL	3,973.73	518.32	2,792.56	7,284.61	7,284.61
Animal Care & Control					
Revenue and Collections Audit	9,951.99	4,739.56	8,444.05	23,135.60	23,135.60
TOTAL	9,951.99	4,739.56	8,444.05	23,135.60	23,135.60
Chief Executive Office					
Claims Vision System	5,409.89	345.56	4,035.21	9,790.66	9,790.66
Labor-Management Advisory Committee (LMAC) Tech Assistance	580.29	86.38	0.00	666.67	666.67
CEO Audit Recommendation Follow-Up	0.00	61.94	0.00	61.94	61.94
CEO Proposition A Workers' Comp Third-Party Administrator (TPA)	61.94	123.90	123.88	309.72	309.72
CEO Miscellaneous	1,043.37	0.00	0.00	1,043.37	1,043.37
eCAPS Exception Requests	0.00	0.00	4,765.07	4,765.07	4,765.07
CEO eCAPS Exception Requests	0.00	0.00	270.22	270.22	270.22
TOTAL	7,095.49	617.78	9,194.38	16,907.65	16,907.65
Agricultural Commissioner/Weights & Measures					
ACWM Voyager Card Review	1,043.12	3,095.96	656.67	4,795.75	4,795.75
TOTAL	1,043.12	3,095.96	656.67	4,795.75	4,795.75
Beaches & Harbors					
WO#8-19 DBH Revenue Agreements Audit	309.74	309.76	0.00	619.50	619.50
Beach Commission Sunset Review	8,420.32	4,063.80	3,939.11	16,423.23	16,423.23
TOTAL	8,730.06	4,373.56	3,939.11	17,042.73	17,042.73
Board of Supervisors					
Sunset Review for Information Systems Commission	0.00	92.91	0.00	92.91	92.91
Sunset Review for Women's Commission	104.28	0.00	0.00	104.28	104.28
Commission on Alcohol and Other Drugs Sunset Review	0.00	123.88	0.00	123.88	123.88
Trust, Accruals, and Commitments Review	0.00	172.78	0.00	172.78	172.78
Sunset Review Miscellaneous	2,712.23	723.78	138.22	3,574.23	3,574.23
eCAPS Exception Requests	0.00	.00	3,903.83	3,903.83	3,903.83
Board of Supervisors eCAPS Exception Requests	0.00	.00	374.50	374.50	374.50
TOTAL	2,816.51	1,196.32	4,333.58	8,346.41	8,346.41
District Attorney					
District Attorney Voyager Card Review	1,986.84	1,149.12	259.16	3,395.12	3,395.12
District Attorney Procurement Review	9,914.96	12,180.40	3,730.18	25,825.54	25,825.54
District Attorney Inventory and Fixed Asset Review	0.00	0.00	10,495.77	10,495.77	10,495.77
TOTAL	11,901.80	13,329.52	14,485.11	39,716.43	39,716.43
Chief Information Office					
CIO Security Meetings	0.00	419.87	0.00	419.87	419.87
McAfee Vulnerability for Audit	247.80	0.00	0.00	247.80	247.80
Security Engineering Team	335.90	0.00	0.00	335.90	335.90
TOTAL	583.70	419.87	0.00	1,003.57	1,003.57
Probation					
Probation Board IT and Security Policy Review	224.92	0.00	0.00	224.92	224.92
Probation Contracting Review	246.95	0.00	0.00	246.95	246.95
Probation Proposition A Transcribing Services	0.00	0.00	1,055.32	1,055.32	1,055.32
Probation Fleet Review	9,524.22	16,183.55	5,598.28	31,306.05	31,306.05
Probation Technical Assistance	172.76	172.78	247.82	593.36	593.36
TOTAL	10,168.85	16,356.33	6,901.42	33,426.60	33,426.60
Parks and Recreation					
Parks Voyager Card Review	431.94	0.00	0.00	431.94	431.94
WO #8-20A P&R Concessionaire Revenue Agreement F/C Audit	1,920.51	4,691.81	1,757.36	8,369.68	8,369.68
Parks Technical Assistance	3,071.03	(2,357.20)	0.00	713.83	713.83
Parks Payroll and Personnel Review	0.00	2,357.20	0.00	2,357.20	2,357.20
TOTAL	5,423.48	4,691.81	1,757.36	11,872.65	11,872.65
Registrar-Recorder/County Clerk					
Equipment and Supply Warehousing Review	907.07	0.00	0.00	907.07	907.07
RR/CC Revolving Change Fund Request 4	1,610.70	1,338.97	3,686.55	6,636.22	6,636.22
RR/CC Miscellaneous Assistance	0.00	0.00	257.44	257.44	257.44
TOTAL	2,517.77	1,338.97	3,943.99	7,800.73	7,800.73

AUDITOR-CONTROLLER
FY 2015-16
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Quarter			1st Qtr. Total	FY 2015-16 Total
	JUL 2015	AUG 2015	SEPT 2015		
Sheriff's					
Sheriff's Automated Civil Enforcement System Interface Questionnaire Review	3,318.54	3,059.34	9,187.91	15,565.79	15,565.79
Sheriff's Security Services Proposition A Analysis	216.83	0.00	0.00	216.83	216.83
Sheriff's Miscellaneous Assistance	0.00	0.00	331.86	331.86	331.86
TOTAL	3,535.37	3,059.34	9,519.77	16,114.48	16,114.48
Treasurer and Tax Collector					
TTC Trust Funds Review	0.00	247.82	0.00	247.82	247.82
WOR #8-30 TTC Redemption Fiscal/Compliance Audit	867.33	495.61	3,071.40	4,434.34	4,434.34
TOTAL	867.33	743.43	3,071.40	4,682.16	4,682.16
Multiple Departments					
Foundation Report Monitoring FY 2013-14	86.38	0.00	1,825.22	1,911.60	1,911.60
Countywide IT Risk Assessment FY 2014-15	345.54	0.00	0.00	345.54	345.54
Third Party Liability Letters FY 2013-14	6,910.88	863.88	2,046.32	9,821.08	9,821.08
Internal Control Certification Program FY 2014-15 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	2,230.27	3,283.45	2,137.33	7,651.05	7,651.05
Audit Recommendation Follow-up as of 12/31/14 Multiple Depts.	1,734.65	1,548.81	371.70	3,655.16	3,655.16
Third Party Liability Letter FY 14-15	172.78	172.78	293.79	639.35	639.35
Foundation Report Monitoring FY 14-15	345.54	0.00	1,503.50	1,849.04	1,849.04
TOTAL	11,826.04	5,868.92	8,177.86	25,872.82	25,872.82
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	80,435.24	60,349.69	77,217.26	218,002.19	218,002.19